UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

PORTSIDE GROWTH AND OPPORTUNITY FUND,

Plaintiff,

VS

GLOBAL ePOINT, INC.,

Defendant.

07 Civ. 7834 () (SHS)(RLE)

RULE 7.1 STATEMENT

ECF CASE

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Portside Growth and Opportunity Fund (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held: None.

Dated: New York, New York September 4, 2007

OLSHAN GRUNDMAN FROME ROSENZWEIG & WOLOSKY LLP

By:

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